

**CHAPTER NO. 406**

**HOUSE BILL NO. 1895**

**By Representative Head**

**Substituted for: Senate Bill No. 1858**

**By Senator Henry**

AN ACT relative to the assessment of certain costs in administrative proceedings, and to amend Tennessee Code Annotated, Section 67-5-1501.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-1501, is amended by adding the following new subsection:

The board shall assess the costs of hearing or processing an appeal against any non-prevailing party not determined to be indigent, pursuant to rules of the board. Such assessment shall not exceed five dollars (\$5) per parcel for processing an appeal and shall not exceed one hundred dollars (\$100) for costs of hearing; provided that any such assessment for hearing costs shall be proportionate to the value of the property at issue. The board rules shall provide for a total refund of hearing costs if the ordered reduction is one half or more of the appellant's claim. Otherwise, the refund of hearing costs shall be proportionate to the relief granted. No processing fees or costs in excess of one dollar (\$1) per parcel shall be assessed for electronically filed appeals until such time as the actual appeal forms are filed. No hearing costs shall be assessed for any appeal which has been withdrawn or for which the parties have agreed to settlement of the appeal prior to a hearing. Persons having attained sixty-five (65) years age or older shall not be charged fees and costs on the appeal of their primary residence if the appraised value is one hundred fifty thousand dollars (\$150,000) or less.

SECTION 2. This act shall take effect on becoming law, the public welfare requiring it.

**PASSED: May 29, 2003**

  
JIMMY NAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES

  
JOHN S. WILDER  
SPEAKER OF THE SENATE

**APPROVED this 23<sup>rd</sup> day of June 2003**

  
PHIL BREDESEN, GOVERNOR